SINGLE BENCH

C.S. Nagar

(1) (3)

IN THE HIGH COURT OF JUDICATURE CHHATTISGARH
AT BILASPUR

Writ Petition No. 4348 of 2005

Petitioner :

1. Shankar Lal Bothra,
S/o. Late Jugraj Bothra,
aged about 80 years resident of
Sadar Bazar Gandhi Chowk,
Durg (C.G.)

2. Rajmal Bothra,
S/o. Late Bhanwarlal Bothra,
aged about 40 years resident of
Sadar Bazar Gandhi Chowk,
Durg (C.G.)

3. Sanjay Kumar Bothra,
S/o. Late Sunderlal Bothra,
aged about 38 years resident of
Sadar Bazar Gandhi Chowk,
Durg (C.G.)

4. Nirmal Kumar Bothra
S/o. Late Bhanwarllal Bothra
aged about 53 years resident of
Sadar Bazar Gandhi Chowk,
Durg (C.G.)

P.R. No. 44905
Presented by Shri Neelabh Dubey
dated 21.9.05

शपथ आयुक्त
एस.के. गुप्ता
बिलासपुर (छ.ग.)
21/9/05

VERSUS

Respondents :

1. Central Board of Direct Taxes
through secretary New Delhi.
2. Chief Commissioner of Income
Tax Central Revenue Building
Raipur (C.G.)
3. Assistant Commissioner of
Income Tax-2, 18/32 Bungalows
Bhilai

read.
2.9.05

(2) (4)

Petition under articles 222/227 of the constitution of India for issuance of suitable directions order or writs including writs in the nature of mandamus, certiorari etc.

XI-HC-78

(24)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक .....W.P. 4348/..... **सन् 200** 5

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	14-9-2005 Mr. Shashank Dubey, Senior Advocate with Mr. Neelabh Dubey, Advocate for the petitioners. Mr. Amit Chaudhari, Junior Standing Counsel for the Income Tax Department appears on behalf of the respondents. Heard both the counsel. By this writ petition under Article 226/227 of the Constitution of India, the petitioners seek a direction for directing the respondents to pay interest to the petitioners as per the provisions of Section 132-B (4) of the Income Tax Act, 1961. Learned Senior Advocate for the petitioners submits that the instant petition has been filed against non-grant of interest by the Assessing Officer and the Chief Commissioner of Income Tax. He further submits that the petitioners, being aggrieved by these orders, have approached the Central Board of Direct Taxes. The petition is pending there since 18-11-2002, and that is not being decided, that is why this writ petition has been filed. Since the grievance petition is already pending before the Central Board of Direct Taxes, therefore, unless that petition is decided it will not be appropriate to entertain this writ petition.	

XI-HC-78

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक ..... W.P.4348/ ..... **सन् 2005**

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आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश —2—	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश
	In the circumstances, the petitioners are directed to approach the Central Board of Direct Taxes for early disposal of the grievance petition, as the same is pending since 2002, and it is for the Board to take up the matter for expeditious disposal of the grievance petition. With the above observation and direction, the writ petition stands disposed of. In view of this order, I.A.No.7875/2005 also stands disposed of. Parties are entitled for certified copy of this order. **Sd/-** **L.C. Bhadoo** **Judge**	

Soma

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5/10/07

5/9/09